## THE WEEKLY PORTAGE SENTINEL.

JAMES W. SOMERVILLE, PROPRIETOR.

THE UNION-IT MUST BE PRESERVED.

OFFICE IN PHOENIX BLOCK THIRD STORY

NEW SERIES .--- VOL. 5, NO. 38.

longing to institutions of purely public charity, together with the land actually occu-

ment of fires, with the buildings used exclu-

any credits than he believes will be receiv-

PROPERTY SHALL BE LISTED.

RAVENNA, THURSDAY, MAY 5, 1859.

## LAWS OF OHIO. PUBLISHED BY AUTHORITY.

AN ACT

For the Assessment and Taxation of all

Section 1. Be it enacted by the General Assembly of the State of Ohio, That all prop- sively for the safe keeping thereof, and for erty, whether real or personal, in this State, the meeting of fire companies, whether beted, and the property of all banks or bank- clusively for public purposes, and all works, truth of the same. ing companies, now existing or hereafter machinery and fixtures belonging to any created, and of all bankers, except such as town, and used exclusively for conveying is hereinafter expressly exempted, shall be water to such town. 9th. Each individual subject to taxation; and such property, in this state may hold exempt from taxation moneys, credits, investments in bonds, personal property of any description of which stocks, joint stock companies, or otherwise, such individual is the actual owner, not exlist of texable property, for that purpose, in shall be required to list a greater portion of

the manner prescribed by this act. Sec. 2. The terms "real property" and ed, or can be collected, nor any greater poror agents. The term "investments in be in lieu of any taxes which such bank or Money, whether in possession or on deposit held to mean and include all moneys invest- pany or corporation was, by former laws, reed in the public stocks of this or any other quired to pay. or otherwise, the stock or capital of which is or may be divided into shares, which are

provision is made by this act, held by per-sons residing in this state, either for them owner, and all moneys in his possession; selves, or as guardians, trustees or agents. and he shall enlist all moneys invested, The term "oath," wherever used in this act, loaned or otherwise controlled by him, as shall be held to mean outh or affirmation. agent or attorney, or on account of any other Every word in this act importing the mascu- person or persons, company or corporation line gender, may extend and be applied to whatsoever, and all moneys deposited subfemales as well as males. The term "per- ject to his order, check or draft, and credits tract, parcel or lot of land is in any person females as well as males. The term per- ject to me order, ences of persons, tract, parcel or lot of land is in any person sonal property," wherever used in this act, due from or owing by any persons, or persons, natural or artificial—and the shall be held to mean and include: 1st. Ev- body corporate or politic, whether in or out ery tangible thing being the subject of own of such county. The property of every ward others, the same shall be valued and listed ership, whether animate or inanimate, other shall be listed by his guardian; of every mithan money, and not forming part of any nor child, idiot or lunatic having no other parcel of real property as hereinbefore de fined. 2d. The capital stock, undivided his mother, if living, and if neither father seen having tries, and taxed to the parties owning the same, respectively.

Sec. 10. No person, company, or torpopart of the capital sto k of every company, such property in charge; of every wife by account of any bond, note or obligation of this state. part of the capital stork of every company, such property in onege, or and account of any sond, note or original whether incorporated or unincorporated, and her husband, if of sound mind, if not, by any kind, given to any mutual insurance of every share or portion, right or interest, ecutor or administrator; of corporations on account of any subscription to, or installeither legal or equitable, in and to every whose assets are in the hands of receivers, ment payable on the capital stock of any ship, vessel or boat, of whatsoever name or by such receivers; of every company, firm, company, whether incorporated or unincordescription, used or designed to be used body politic or corporate, by the president either exclusively or partially in navigating or principal accounting officer, partner or porated. any of the waters within or bordering on this agent thereof. Every person required to list OF LISTING AND VALUING THE PROPERTY OF state, whether such ship, vessel or boat shall property on behalf of others, by the provibe within the jurisdiction of this state or sions of this act, shall list in the same townelsewhere, and whether the same shall have ship in which he would be required to list been enrolled, registered or licensed at any it, if such property were his own; but he collector's office, or within any collection shall list it separately from his own, specify have in his possession, or subject to his con district in this state or not. The term ing in each case the name of the person, es- trol, any personal property within this state, "money" or "moneys," wherever used in tate, company or corporation to whom it be- with authority to sell the same, which sha!! this act, shall be held to mean and include longs; and all real property and merchants' have been purchased either in or out of this running operations of the road, moneys and same when called on for that purpose by the gently, faithfully and impartially perform all provisions of this act, fifty per centum on the gold and silver coin, and bank notes in ac- and manufacturers' stock, and al! the articles state, with a view to being sold at an adtual, ssession of solvent banks, and every denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of this vanced price, or profit, or which shall have denumerated in the seventh section of the return, the assessment of the return of the ret trus first having the beneficial interest there- and real property not in towns, shall be made to the several auditors of investments in bonds, stocks, joint stock quired in this section, within the time there- sor shall return, " refused to swear as to the in, is entitled to withdraw in money, on de- turned for taxation, and taxet in the town- at any place within this state, shall be held the respective counties where such property companies, or otherwise, or any part thereof, in prescribed, the office to which he was whole amount." mand. The term "credits," whenever used ship and town in which it is situated; and to be a merchant; and, when he shall be by may be situated, together with a statement when required by the assessor elected shall be cansidered vacant. in this act, shall be held to mean the excess all other personal property, except such as this act required to make out and deliver to of the amount of such property which is shall enter opposite the name of such person of the som of all legal claims and demands, is taxable for state purposes only, shall be the assessor a statement of his other personal situated in each township, incorporated vilwhether for money or other valuable thing, entered for taxation in the township or town property, he shall state the value of such lage, city or ward therein; t or for labor or service due, or to become in which the person charged with the tax property appertaining to his business as a movemble property appertaining to his business as a movemble property appertaining to his business as a movemble property. due, to the person liable to pay taxes thereon, including deposits in banks or with peron, including deposits in banks or with peron including the value to be assessment of the county and including the value to be assessment of the county and including the value to be assessment of the county and including the value to be assessment of the county and including the value to be assessment of the county and including the value to be assessment of the county and including the value to be assessment of the county and including the value to be assessment of the county and including the value to be assessment of the county and incl sons in or out of this state, other than such as are held to be money as hereinbefore de as lated; and if not, then such property which he shall have ked from time property which he shall have ked fined by this section, when added together, shall be entered for taxation and taxed in the township assessor shall, office, who shall give bond and take an oath such case make an entry thereof in the reits true value in money,) over and above the anything in this act to the contrary notwith- time of making such statement, if so long listed shall be subject to and pay the same at the time he is required by this act to make of office as is required in the foregoing sec- turn for the proper township, and correct the sum of legal bona fide debts owing by such person. But in making up the sum of such debts owing the sum of such de count no obligation to any mutual insurance to the state, or to any religious, scientific or be made up by taking the amount in value aforesaid to make return to the auditor of from persons required to list the same, arcompany, nor any unpaid subscription to the benevolent society, or institution, whether on hand, as nearly as may be, in each month state, during the month of May of each year, ranged in alphabetical order, and the auditor ditor, and from such other sources of inforcapital stock of any joint stock company, nor any subscription for any religious, sci and ministerial lands, shall be considered, person making such statement shall be considered, person making such statement shall be considered, person making such statement shall be considered. nor any subscription for any religious, sci entific, literary or charitable purpose, nor any acknowledgment of any indebtedness, and ministerial lands, shall be considered, person making such statement shall have him returned as required by the provisions fice for one year.

Sec. 22. Each township assessor shall, lot of real property in his district; and when of the twenty-fifth section of this act, nor been engaged in business, adding together of this act, nor shall deem it necessary to obtain an action of the person so holding the same, and dividing the aggregate spective counties in which the same may be unless founded on some consideration actually received and believed at the time of as in other cases. making such acknowled, ment to be a full consideration therefor; nor any acknowledgment of debt made for the purpose of

within the meaning of this act. Sec. 3. That all property described in this section to the extent herein limited, shall be exempt from taxation, that is to say: 1st. All public school houses and houses used exclusively for public worship, the books and furniture therein, and the grounds value thereof; fourth, the number of sheep, view of making a gain or profit by so doing, agency, which shall be entered upon the tax attached to such buildings necessary for the and the value thereof; fifth, the number of shall be held to be a manufacturer; and he proper occupancy, use and enjoyment of the hogs, and the value thereof; sixth, every shall, when he is required to make and de- same rate of taxation for all purposes that same, and not leased or otherwise used with pleasure carriage of whatsoever kind, and liver to the assessor a statement of the a view to profit. All public colleges, pubthe value thereof; seventh, the total value amount of his other personal property sublic academies, all buildings connected with of all other articles of personal property ject to taxation, also include in his statement Sec. 17. The asset the same, and all lands connected with pub- which such person is by this act required to the average value estimated, as provided in view to profit. This provision shall not ex- hibit to the assessor the animals or other chased, received or otherwise, and the valuation of all lands and tend to lessehold estates of real property, articles of personal property above enumertend to leasenoid estates of real property, articles of personal property above enumerheld under the authority of any college or
university of learning of this state. 2d. All
lands used exclusively as grave yards or
grounds for burying the dead, except such

| Sec. 23. Each township assessor shall
| Sec. 24. Each township assessor shall
| Sec. 25. Each township assessor shall
| Sec. 26. Each township assessor shall
| Sec. 27. Each township assessor shall
| Sec. 28. Each township grounds for burying the dead, except such value without requiring the oath of the perpany or corporation, with a view to profit, thereof, and such person shall in that case have been engaged in such manufacturing day of May annually, leave with each perpersonal velocities and property which he is required to list; son owning a manufacturing establishment or at the omce, usual place of residence of the United States. 4th. All buildings eighth, every gold and silver watch, and the business of such persons, a written or print-belonging to counties, used for holding to counties, or for jails, or for jails, or for county offices, with value thereof; tenth, the value of the goods of the such assessor and machinery of every out for such assessor, a statement of the such assessor and machinery of every out for such assessor and machinery of every out for such assessor and machinery of every out for such assessor and machinery of every of the such assessor and machinery of every out for such assessor and machinery of every of the such assessor and machinery of every out for such assessor and every manufacturer, shall business of such persons of such persons of such persons of such every manufacturer, shall business of such persons of such persons of such every manufacturer, shall business of such persons of such person 

quired to list as a manufacturer; thirteenth, the value of money, and credite required to

or the Assessment and Taxation of all Property in this State, and for levying sustaining, and belonging exclusively to such institutions. 7th. All fire engines and by this act required to list.

Sec. 8. If there be no articles of personal such investments in

property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, which such person would be, by all moneys, credits, investments in bonds, longing to any town, or to any fire company this act, required to list, on his own account, stocks, joint stock companies, or otherwise, organized therein. 8th. All market houses, or account of others, he may set forth such of persons residing therein; the property of public squares or other public grounds, fact to the assessor, who shall require the corporations now existing or hereafter crea- town or township houses or halls, used ex- oath or affirmation of such person to the

RULES FOR VALUING PROPERTY. Sec. 9. Each separate parcel of real property shall be valued at its true value in money, excluding the value of the crops growing thereon; but the price for which or the value thereof, shall be entered on the ceeding fifty dollars in value; no person at a forced sale, shall not be taken as the such real property would sell at auction, or criterion of such true value. Each tract or lot of real property belonging to this state, Sec. 2. The terms "rear property and ed, or can be confected, nor any gleater property and ed, or can be confected, nor any gleater property and ed, or to any county, city, or characteristics, whether incorporated or unincorporated to mean and include not only the land payment of rent, than the amount of rent led, and school or ministerial lands, held unitself, whether laid out in town loss or other-wise, with all things contained therein, but also all buildings, structures and improve- ing; no person shall be required to include believes could be obtained at private sale for ments, and other fixtures of whatsoever kind in his statement as a part of the personal such leasehold estate. Personal property of thereon, and all rights and privileges be property, moneys, credits, investments in every description, shall be valued at the usual thereon, and all rights and privileges be longing or in any wise appertaining thereto. The term "investments in bonds," whenever used in this act, shall be held to mean portion of the capital steck or property of the capital steck and include all moneys invested in bonds, any company or corporation, which is reof whatsoever kind, whether issued by in- quired to list or return its capital and prop- duty it shall be to fix a value thereon, then corporated or unincorporated companies, erty for taxation in this state. The taxes at such price as it is believed could be obtowns, cities, townships, counties, states, or upon banks, banking companies, and all tained therefor, in money, at such time and other corporations, or by the United States, other joint stock companies or corporations, place. Investments in bonds, stocks, joint held by persons residing in this state, wheth of whatever kind, levied and collected, in pursuance of the provisions of this act, shall be valued at the true value thereof, in pursuance of the provisions of this act, shall be valued at the true value thereof, in pursuance of the provisions of this act, shall be valued at the true value thereof, in pursuance of the provisions of this act, shall be valued at the true value thereof, in pursuance of the provisions of this act, shall be valued at the true value thereof. ued at the true value thereof, in money .stocks," wherever used in this act, shall be banking company, or other joint stock com- shall be entered in the statement at the full amount thereof: provided, that depreciated bank notes shall be entered at their current sociation, corporation, joint stock company, BY WHOM, WHERE, AND IN WHAT MANNER value. Every credit for a sum certain, payable either in money, property of any kind, labor or services, shall be valued at the full Sec. 4. Every person of full age and or may be divided into shares, which are sect. 4. Every person of full age and price of the sum so payable; if for a specifically the other partners or stockhold, the real property of which he is the owner. consent of the other partners or stockhold the real property of which he is the owner, tity of any article or articles of property, or ers, for the taxation of which no special situate in the county in which he resides, for a certain amount of labor, or for services price of such property, or of such labor or service, at the place where payable. Annuities or moneys receivable at stated periods shall be valued at the price which the person listing the same, believes them to be worth

agreeably to such ownership in separate en-

Sec. 7. Such statement shall truly and chase, receive or hold personal property of thority of any other state or government, tures so erected, and the true value added to whom the same is due; and he shall, in all auditor the value of the tract or lot, or part distinctly set forth, first, the number of hor- any description, for the purpose of adding shall return to the auditor of the county in such parcel of real property, by the erection cases, from actual view, and from the best thereof; or in case of the inability or neglect ses, and the value thereof; second, the num to the value thereof by any process of man- which the office or agency of such company ber of neat cattle, and the value thereof; ufacturing, refining, rectifying, or by the may be kept, in the month of May annually, as are held by any person or persons, com- son making such statement as to the value making such statement, if so long he shall township shall, on or before the first Monor for the purpose of speculation in the sale thereof. 3d. All property, whether real or persons, thereof. 3d. All property whether real or persons, thereof. 3d. All property whether real or persons, thereof. States. 4th All buildings and structures of whatever kind, to correct the return which he is son resident in that case administered by the auditor or a magistrate, day of may annually, leave with each persons on the day of may annually, leave with the consent of the own-distinct of the control of the seal of the sale to the value of the remainder of the persons on the successful of the sale to the country and other improvements, the is hereby reduced to control of the sale to the country to this state.

used exclusively for the accommodation or support of the poor. 6th. All buildings be-

rom paying taxes again on such capital.

Sec. 14. When any person shall comtioned in the sixty-second section of this act, after the day preceding the second Mon day in April, in any year, the average value of whose personal property intended to be fusing, or absent or sick, was required to is a city, the commissioners shall divide said ing grounds, public school houses, houses employed in such business shall not have been previously entered on the assessor's list, for taxation, in said county, such person

list of the proper county, and subject to the other personal property is subject to at the

Sec. 17. The assessment of all personal

used, for the aforesaid purpose.

Sec. 13. When any person shall commence any business in any county after the mence and the mence

ty, such person shall report to the auditor of the county the probable average value of deliver to the township assessor a statement gently, and by the best means in my power, designating the number of acres, the number the personal property by him intended to be employed in such business until the day preceding the second Monday of April therepreceding the second Monda after; and shall pay into the treasury of act, or shall refuse or neglect to take and said act, is set forth in the annexed return; termined by the assessor. 2d. The names such county a sum which shall bear such subscribe an oath or affirmation as to the that in no case, have I knowingly omitted of the several persons, companies or corporproportion to the levy for all purposes, on truth of such statement, or any part thereof, to demand of any person of whom, by said ations, in whose names the several lots of the average, so employed, as the time from which he is by this act required to verify by act, I was required to make such demand, a real property in each town in his district, the day on which he shall commence such his oath or affirmation, or in case of the sick- statement of the description and value of shall have been listed; and in the appropribusiness, as aforesaid, to the day preceding ness or absence of such person, the assestate second Monday of April next succeed- sor shall, in every such case, proceed to asing, shall bear to one year. Provided, that certain the number of each description of joint stock companies, or otherwise, which as determined by the assessor; and such description shall designate the several articles of personal property he was required to list, or in any way conscription shall designate the town and numsent a bona fide receipt to the treasurer of enumerated in the seventh section of this nived at any violation or evasion of any of ber of the lot, and the part thereof; and if any county in this state, in which such capi- act, and the value thereof, the value of per- the requirements of said act, in relation to part of a lot is listed, it shall state the numtal had been previously listed and taxed for sonal property subject to taxation, other the listing or valuation of property, moneys, ber of feet along the principal street on the amount of the taxes assessed, and by him than enumerated articles, and the value of credits, investments in bonds, stocks, joint which it abuts. If the name of the owner paid on the same capital for the same year, the moneys and credits, investments in stock companies, or otherwise, of any kind, of any tract of land or lot shall be unknown, then and in that case it shall be a receipt bonds, stocks and joint stock companies, or for taxation. otherwise, of which a statement shall not have been made to said assessor, as aforemence or engage in the business of dealing said, as the case may require; and to enan stocks of any description, or in buying or ble him so to do, he is hereby authorized to each county in this state shall, at their June land district, it shall set forth the original shaving any kind of bills of exchange, examine on oath or affirmation, any person session, in the year one thousand eight hunchecks, drafts, bank notes, promissory notes, or persons whom he may suppose to have a dred and sixty-four, and every sixth year tained in each separate tract so listed. or other kind of writing obligatory, as men- knowledge of the articles, or value of the thereafter, divide their county into suitable | Sec. 30. The district assessor, at the personal property, moneys, credits, invest- and convenient districts, not less than the time of making the assessment of real propments in bonds, stocks, joint stock compa- number of townships in their county; and erty subject to taxation, shall enter in a sepnies, or otherwise, which the person so re- any county within the limits of which there arate list, pertinent descriptions of all bury-

shall report to the auditor of the county the of the sickness or absence of the person making such district which district shall be any public purpose, with the lot or tract of probable average value of the personal pro- whose duty it is to make out a statement of composed of contiguous territory; and the land on which such house or institution or perty by him intended to be employed in personal property, moneys, credits, invest such business until the day preceding the ments in bonds, stocks, joint stock compan- tion in some newspaper in the county, and this act exempt from taxation; and he shall second Monday in April thereafter, and shall less or otherwise, or in consequence of his if no newspaper is published in the county, value such houses, buildings, property, lots pay into the tressury of such county a sum neglect or refusal to make out or to be sworn then by public notice set up in each town- and tracts of land, at their true value in which shall bear the same proportion to the to such statement, to ascertain the several ship and ward, at the usual place of holding money, in the same manner that he is relevy for all purposes, on the average value items and value of such personal property, elections, setting forth the boundaries of dis- quired to value other real property, design so employed, as the time from the day on moneys, credits, investments in bonds, tricts in cities, and the qualified electors of nating in each case the township or town, which he shall commence or engage in such stocks, joint stock companies or otherwise, such districts shall, at the October election, and number of the school district, or the business, as aforesaid, to the day preceding if the assessor shall be unable to obtain posi- in the year eighteen hundred and sixty-four, name or designation of the school, religious the second Monday in April next, succeed- tive evidence of the items and value of such and every sixth year thereafter, elect some society or institution, to which each house, property, moneys, and credits, he shall re- citizen of such district, having the qualifica- lot or tract belongs; or if such property is Sec. 15. If any person shall commence turn such articles and value as, from general tions of an elector, as assessor of real prop- held and used for other public purposes, he or engage in any business as aforesaid, and reputation and his own knowledge of facts erty within such district; the judges of elec- shall state by whom or how it is held. shall not, within one month thereafter, re- and circumstances, he believes to be a cor- tion shall keep a separate poll book for the port to the county auditor, and make pay- rect list of the articles and value of such election of said assessors, and the returns ment to the county treasurer, as before required, he shall forfeit and pay double the
amount required to be paid by the two preamount required to be paid by the two pre-

pied by such institutions, not leased or other wise used, with a view to profit, and all mence such as set forth in such states of book accounts; fourteenth, the value of the moneys and credits appropriated solely to sustaining, and belonging exclusively to such institutions. 7th. All fire engines and such as the such person is such institutions. 7th. All fire engines and solely to such institutions. 7th. All fire engines and solely to such institutions. 7th. All fire engines and solely to such institutions. 7th. All fire engines and solely to such institutions. 7th. All fire engines and solely to such institutions. 7th. All fire engines and solely to such institutions. 7th. All fire engines and solely to such institutions. 7th. All fire engines and solely to such institutions, not leased or other in such solely to solely to make out such statement, in which case in any year, the average value of whose parson shall require further time ment; that in every case, where, by law, I invested in bonds, stocks, joint stock companies or corporations, in which case had lead to walue of the personal property, other than town property in shall not have been previously entered on third Monday of May. shall not have been previously entered on third Monday of May.

credits, investments in bonds, stocks, joint each township while assessor's list for taxistion in said counthe assessor's list for taxistic list for taxisti

ist.

Sec. 19. In all cases in which the townthip assessors are required, in consequence and no township or ward shall be divided in buildings and property used exclusively for

out of the court of common pleas, in such eral persons, companies or corporations, in their June session, in accordance with the name of the owner thereof, if known, and profits, and all other means, not forming profits, and all other means, not forming nor mother be living, by the person having ration, shall be directed to the proper on action, shall be directed to the proper on to district said county at any subsequent tained therein, as the same shall appear on cer, and may be served in any county in credits, investments in bonds, stocks or joint to district said county at any subsequent tained therein, as the same shall appear on the cer, and may be served in any county in credits, investments in bonds, stocks or joint to district said county at any subsequent tained therein, as the same shall appear on the cer, and may be served in any county in credits, investments in bonds, stocks or joint to district said county at any subsequent tained therein, as the same shall appear on the cer, and may be served in any county in credits, investments in bonds, stocks or joint to district said county at any subsequent tained therein, as the same shall appear on the certification of the capital stocks of every company. action, shall be directed- to the proper offi- whose name any personal property, moneys, provisions of this act, it shall be their duty the number of acres or quantity of land constock companies or otherwise, shall have meeting of the board prior to the first Mon- his books; and also, a map of each townevery share, portion or interest in such stocks, profits or means, by whatsoever name the same may be designated, inclusive or slack water navigation company, railroad site each name, the aggregate value of the fice of district assessor to make a correct or subscription to any mutual insurance company; nor on account of any unpaid site each name, the aggregate value of the fice of district assessor to make a correct or subscription to any religious, literary, scientific or charitable institution or society; nor notified by the county auditor of his election, survey and tract or notified by the county auditor of his district. company, bridge company, insurance com- ated in the seventh section of this act, as at- and each person so elected shall, within ten in his district.

pany, telegraph company, or other joint tested by the person required to list the same, days after receiving such notice, file with stock company, except banking or other or as determined by the assessor, making such auditor his bond payable to the state of to the value, as returned by the assessor, of corporations whose taxation is specifically separate lists of persons residing out of an Ohio, with at least one good freeholder sure- all personal property, and of all moneys, provided for in this act, for whatever purpose incorporated town, and of persons who are they may have been created, whether incorporated town; the collins of the state of the value, as returned by the assessor, of Ohio, with at least one good freeholder sure- all personal property, and of all moneys, provided for in this act, for whatever purpose they may have been created, whether incorporated town; the collins of the state of the value, as returned by the assessor, of Ohio, with at least one good freeholder sure- to the value, as returned by the assessor, of Ohio, with at least one good freeholder sure- to the value, as returned by the assessor, of Ohio, with at least one good freeholder sure- to the value, as returned by the assessor, of Ohio, with at least one good freeholder sure- to the value, as returned by the assessor, of Ohio, with at least one good freeholder sure- to the value, as returned by the assessor, of Ohio, with at least one good freeholder sure- to the value, as returned by the assessor, of Ohio, with at least one good freeholder sure- to the value, as returned by the value and the value BANKERS, EXCHANGE BROKERS, AND STOCK porated by any law of this state or not, shall umns shall be accurately added up, and in conditioned that he will diligently, faithfully owner or other person in behalf of the owner, and impartially perform all and singular the firmation of the person so listing, all the person so listing, all the person in behalf of the owner, and impartially perform all and singular the duties enjoined on him by this act, and he the same, has refused or neglected to list, personal property, which shall be held to in personal property, which shall be held to in personal property, which shall be held to in personal property. clude road, bed, water and wood stations and stock companies, or otherwise, for taxation, bond an oath that he will, according to the have refused or neglected to swear or affirm. such other realty as is necessary to the daily shall have refused or neglected to list the best of his judgment, skill and ability, dili- when required so to do, in obedience to the credits of such company or corporation, assessor, or to take and subscribe an oath or the duties enjoined on him by this act; and value so returned by the assessor; and in

be listed as such by such person or his agent amount thereof by the number of months located. It the county auditor, to whom sonal property, also take a list of all real curate description of any separate tract or lot file with the county auditor, an affidavit that the person making the statement may returns are made, is of the opinion that false property situate in his township, that shall in his district, he may require the owner or that the person required by this act to list Sec. 6. Each person required by this act have been in business during the preceding or incorrect valuations have been made, or have become subject to taxation since the occupier thereof to furnish the same, with the same, was absent from his township, or that it has not been listed in the location rules prescribed therefor by the ninth section demand made for the same, shall neglect or from giving to the assessor the required ed for taxation, nor any greater amount or oath or affirmation, of all the personal prop-shall have been consigned to him, for sale where it properly belongs, or in cases where portion of any liability as surety, that the erty, moneys, credits, investments in bonds, or otherwise, from any place within the state, person required to make the statement of stocks, joint stock companies, or otherwise, nor the value of any property consigned to ditor, he is hereby required to proceed to ditor, he is hereby requi such credits believes that such surety is in in his possession, or under the control of him from any other place for the sole purequity bound, and will be compelled to pay, such person, at the time notice was given pose of being stored or forwarded; provided, same manner as is prescribed in the several in the valuation of the land on which such line notice was given pose of being stored or forwarded; provided, same manner as is prescribed in the several in the or to contribute, in case there be no securi- him by the assessor, to make out such state- he shall, in either case, have no interest in sections of this act regulating the duties of or to contribute, in case there are no secured in the returned by such assessor, to make out such assessor, to make out such assessor, to make out such assessor to the such assessor to the such assessor to the such assessor to the such assessor, to make out such assessor to the such assessor, to make out such assessor to the such assessor, to make out such assessor to the such assessors, he shall add the same to auditor of his county, who shall add the same to same time he is required by this act to make auditor of his county, who shall add the same to same time he is required to list for taxation, either from its sale; and the word person, as used this section shall be so construed as to same time he is required to list for taxation, either from its sale; and the word person, as used this section shall be so construed as to same time he is required to list for taxation, either from its sale; and the word person, as used this section shall be so construed as to same time he is required to list for taxation, either from its sale; and the word person, as used this section shall be so construed as to same time he is required to list for taxation, either from its sale; and the word person, as used this section shall be so construed as to sale. aries or payments expected to be received as owner or holder thereof, or as guardian, in this and the succeeding sections, shall be tax any stock or interest in any joint stock his return of personal property, in which refor labor or services to be performed or rendered, shall not be held to be annuities trator, receiver, accounting officer, partner, in this shall be collected by the treasurer of assessor in whose returns such omission the county with such tax, and when collections, shall not be held to be annuities trator, receiver, accounting officer, partner, incorporation. Sec. 12. Every person who shall pur- ance company incorporated by the au- shall have been erected, the kind of struc- ed, shall be paid on demand to the person to ceed to ascertain, and return to the county thereof; and the additional sum which it is sources of information within his reach, de- of the assessor, the auditor may ascertain believed the land on which the structure is termine as near as practicable the true value | the value of such tract or lot, or part thereerected, would sell for at private sale, in con- of each separate tract and lot of real prop- of, and add the same to the list of real propsequence thereof, shall be considered the value of such new structure; and in case of the prescribed by this act for valuing real property; and he shall note in his plat book, here reason to believe, or be informed that building or structure of any kind, over one separately, the value of all houses, mills, any person has given to the assessor a false hundred dollars in value, which shall have and other buildings, which exceed one hunbeen erected previous to the last valuation dred dollars in value, on any tract of land or credits, investments in bonds, stocks, in bonds, stock, joint stock companies or stood, or the value of which shall have been out as a part of the value of such tract; he the assessor has not returned the full am-

Sec. 23. Each township assessor shall assessor to determine the value of buildings time before the final settlement with the take and subscribe an oath which shall be and other improvements, he is hereby recounty treasurer, to correct the return of the

the word "unknown" shall be entered in the column of names opposite said tract or lot. If such land be situated in the Virginia Sec. 24. The county commissioners of military district, or is not embraced in any

## DUTIES OF COUNTY AUDITORS.

ceding sections, to be ascertained, as near as may be, by the testimony of witnesses, and recovered before any justice of the peace, or in the court of common pless, by civil action, in the name of the county treasurer, for the use of the county, and process issued for the use of the county, and process issued for the use of the county, and process issued as the first of the county, and the auditor of the persons elected of the county treasurer, ally, make out and deliver to the auditor of this county, in tabular form and alphabetical sincer the result, and the auditor shall, on or before the third Monday of May annually, make out and deliver to the auditor of the persons elected of the county treasurer, and the county and the auditor shall, on or before the third Monday of May annually, make out and deliver to the auditor of the persons elected of the county and process issued to district their county at the county and process issued to the county, and process issued to district their county at the county and process issued to district their county at the county and the county, and the auditor shall, on or before the third Monday of May annual declare the result, and the auditor shall, on or before the third Monday of May annual declare the result, and the auditor shall, on or before the third Monday of May annual declare the result, and the auditor shall, on or before the third Monday of May annual declare the result, and the auditor shall, on or before the third Monday of May annual declare the result, and the auditor shall, on or before the third Monday of May annual declare the result, and the auditor shall, on or before the third Monday of May annual the process and the county, and the county shall open the same hundred and fifty-nine, and every sixth year. bate judge of the county, shall open the same hundred and fifty-nine, and every sixth year

Sec. 33. If any person required to list Sec. 26. If there shall be a vacancy for property for taxation, shall have been prewill accept and perform the duties of such act; and the country auditor shall, in